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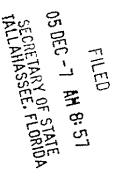
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LAW OFFICES ROBERT ABRAHAM, P.A.

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TELEPHONE (386) 258-1222 FACSIMILE (386) 271-1110

E-MAIL: robertabraham@mindspring.com

December 5, 2005

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Re: Sandpiper Hotel & Lodging Corporation

Gentlemen:

Enclosed for filing are articles of dissolution for the above named corporation.

Our check in the amount of \$35.00 to cover your costs is also enclosed.

Thank you for your assistance in this matter.

Sincerely,

Robert Abraham

Robert alvalon

RA:cm Enclosures TK035.4

ARTICLES OF DISSOLUTION OF SANDPIPER HOTEL & LODGING CORPORATION

Sandpiper Hotel & Lodging Corporation, a Florida corporation, (the "corporation"), executes the following articles of dissolution pursuant to Section 607.1403, Florida Statutes:

- 1. The name of the corporation is Sandpiper Hotel & Lodging Corporation.
- 2. The corporation's dissolution was authorized on November 29, 2005.
- 3. The dissolution of the corporation was approved by its sole shareholder and the number of votes cast for its dissolution was sufficient for approval.
- 4. The dissolution of the corporation is effective upon the filing of these articles of dissolution with the Florida Department of State.

Executed November 29, 2005.

Sandpiper Hotel & Lodging Corporation, a Florida corporation

Gary E. Hubbs, President

DEC -7 AM 8:5